

REPORT
ON THE
ADMINISTRATION OF THE STAMP REVENUE
IN BURMA

For the three years ending the 31st March 1917



RANGOON
OFFICE OF THE SUPERINTENDENT, GOVERNMENT PRINTING, BURMA
1918

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[The maximum length of the body of the Report is 8 pages.]

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RESOLUTION

ON THE

REPORT ON THE ADMINISTRATION OF STAMP REVENUE

IN BURMA

During the Triennium 1914-15 to 1916-17.

Extract from the Proceedings of the Government of Burma in the Separate Revenue Department,—
No. 11S.-3 of the 10th February 1918.

READ—

Report on the Administration of the Stamp Revenue in Burma during the three years ended on the
31st March 1917.

From the year 1906, a crucial period in the history of Stamp Revenue in Burma, up to the beginning of the war, the general tendency was for receipts from judicial stamps to fall, and for those from non-judicial stamps to rise. In other words, a gradual expansion in business was accompanied by decreased litigation, the fundamental cause of both being the general, though slow and not uninterrupted, growth of prosperity which followed the speculative period which closed ten years ago. Throughout the triennium now under review the dominating factor has been the war, and the fluctuations in stamp revenue which have occurred during that period are directly traceable to it. Its first effect was a sudden restriction of the flow of capital to finance trade and agriculture, coupled with litigation for the recovery of loans already made. As a consequence, receipts from non-judicial stamps were nearly Rs 3 lakhs less in 1914-15 than in the previous year, while those from judicial stamps were a lakh greater. With the progress of the war there has been a gradual recovery of trade, while the continued contraction of credit increased the security demanded for new and old loans. Both causes helped to swell the receipts from non-judicial stamps. The latter cause, combined with the shortage of freight which prevented the prompt sale of produce and repayment of agricultural loans, maintained and even accentuated the increased receipts from judicial stamps. But the gross annual receipts during the three years averaged only Rs. 35·36 lakhs—nearly a lakh less than the average for the previous triennium and Rs. 2·28 lakhs below the average for the three years ended March 1911. In the last year of the triennium the gross receipts were practically the same as in 1911-12, the first year of the previous period. It is impossible to regard this stagnation with satisfaction.

2. The experiment of appointing stamp vendors at villages away from headquarters has not been attended with much success and it may be that, as pointed out by the Financial Commissioner, the practice of recording transactions in towns where legal advice is available and documents can be registered renders unnecessary the provision of facilities for the purchase of stamps elsewhere. The main features of the administration of the stamp revenue during the triennium were substantial decreases in the number of cases dealt with by Collectors, in the

number of stamp prosecutions, and in the amount paid as rewards for the discovery of insufficiently stamped documents. These may be, and probably to some extent are, indications of an increased popular knowledge of the stamp law. On the other hand there was little diminution in the number of documents impounded by Civil Courts, and in several districts no rewards were paid during the triennium. These facts combined with the failure of receipts to expand whereas in every other Province there has been continuous expansion seem to Sir Reginald Craddock to indicate that there is something in regard to the administration of the stamps which requires thorough examination. The Stamp Revenue is one of the best reflections of the progress of a country and the Lieutenant-Governor finds it difficult to believe that the statistics of stamp revenue can possibly be a faithful reflection of the progress of Burma. During the ten years 1906-07 to 1915-16, the total stamp revenue of the Punjab has risen from Rs 38½ lakhs to Rs 58 lakhs, of the United Provinces from Rs. 92 lakhs to Rs. 125 lakhs, of the Central Provinces and Berar from Rs. 24 lakhs to Rs. 39½ lakhs and of the areas now comprised in Bengal, Bihar and Orissa and Assam from Rs. 238 lakhs to Rs 307 lakhs. During the same ten years the stamp revenue of Burma has receded from Rs. 38 lakhs to Rs. 35 lakhs and for the last five years has practically stagnated. It is most necessary that the subject should be thoroughly examined and the causes analysed, and an officer will be put on special duty for this purpose as soon as circumstances permit. When the causes are known, remedial action, if any is necessary, can be devised. As pointed out in the last resolution, stamp revenue is peculiarly responsive to the interest taken in its administration; and the Lieutenant-Governor looks to district officers for an improvement in the results of the current triennium.

By order,

W. J. KEITH,

Revenue Secretary to the Government of Burma.

REPORT.

ON THE

ADMINISTRATION OF THE STAMP REVENUE IN BURMA

During the three years ending the 31st March 1917.

CHAPTER I.

INTRODUCTORY.

1. The charge of the administration of the stamp revenue in Burma remained with the Financial Commissioner as Chief Controlling Revenue Authority during the three years which ended on the 31st March 1917. The appointment was held throughout the period by the Hon'ble Mr. H. Thompson, C.S.I.

2. *Changes in the Law and Rules.*—Advantage was taken of the Decentralization Act (Act IV of 1914) to delegate to the Financial Commissioner under section 76A of the Stamp Act the powers under sections 33 (3) (b), 70 (1), 74 and 78 hitherto exercised by the Local Government; and the power of the Financial Commissioner under section 45 to refund excess stamp duty and penalty was delegated to Commissioners of Divisions. The Collector of Rangoon was also empowered to make allowance under section 51 for unused stamped and printed forms of instruments no longer required.

A revised set of rules under the Stamp Act was issued by the Government of India in 1914.

Remission of fees or duty was ordered in several classes of cases during the three years under review. Under the Stamp Act, duty was remitted on instruments of release referred to in section 46 of the Indian Merchant Shipping Act, on agreements and security bonds required to be executed by students on admission to normal schools, and on receipts given by officer prisoners of war and *ex-Ottoman* Government officials for their pay and allowances during internment; while the scale of duty on life insurance policies for sums not exceeding Rs 500 was reduced. Under the Court-fees Act, the fees ordinarily payable in connection with the administration of estates were in certain cases remitted and in others reduced in respect of the estates of soldiers killed or dying of disease while on active service in the war. Court-fees were also remitted on applications for certain licenses for the possession of blasting explosives under the Indian Explosives Rules, and for the possession of dangerous petroleum for use on motor-vehicles, under the Indian Petroleum Act, and on applications for suspension or remission of loans under the Land Improvement Loans Act or the Agriculturists' Loans Act.

The doubts previously felt as to whether the gross or net value of an estate should determine the liability of probate or letters-of-administration to the payment of court-fee, with reference to section 19 (viii) of the Court-fees Act, and the rate of such court-fee, under article 11 of Schedule I of the Act, were dispelled in 1914 by judgments of the Chief Court deciding that in both cases the reference is to the net value.

3. *Changes in the form of statements.*—The form of statement II appended to this Report differs from that appended to the last Report in the omission of the column showing receipts from the sale of stamped copy sheets, the use of which was discontinued in the year 1911. The form of statement VII has been amended, under the orders of the Government of India, by the addition of columns showing the number of enquiries pending at the beginning of the year and the number

completed during the year. The heading of column 6 has also been brought into closer accord with the procedure governing the payment of court-fee on probate and letters of administration.

Statement I. 4. *Summary of financial results.*—The annual average of total receipts during the three years under review was Rs. 35,35,808, against Rs. 36,32,635 in the previous triennium. As compared with the closing year of the previous triennium, the year 1914-15, which included the first eight months of the war, showed a fall of nearly three lakhs in receipts under the Stamp Act, partially counterbalanced by a rise of one lakh in receipts under the Court-fees Act. Both these variations are explained by the contraction of credit and other business difficulties which followed the outbreak of war. Since this first year, the receipts under both Acts have increased steadily, and the total for the last of the three years is above the average of the previous triennium, and higher than that of any single year since 1911-12. The yearly average of total charges fell from Rs. 1,18,771 to Rs. 1,11,029. The average cost of general supervision was also slightly reduced.

CHAPTER II.

JUDICIAL STAMPS.

Statement II. Column 2. 5. *Receipts on account of judicial stamps*—The average annual receipts from the scale of court-fee stamps during the three years under review were Rs. 20,44,931, against Rs. 19,67,899 during the previous three years. The outbreak of war in 1914 proved the turning point in the steady decline under this head which was noted in the last report. The first result was a contraction of credit and a general feeling of insecurity amongst money-lenders, which induced them to call in loans and to resort more freely to the civil courts to effect this purpose. The difficulties of agricultural borrowers were aggravated by a poor paddy market, one of the main reasons for which was the shortage of shipping available for the export of the crop. Although the paddy market improved later, the number of suits filed again increased in 1915. The judicial returns show that the number of suits filed in the calendar year 1916 was rather smaller than in 1915, indicating presumably a return to more normal conditions. The receipts from the sale of court-fee stamps in 1916-17 were nevertheless higher than in the previous year, a result attributable to the payment in Rangoon of a single fee of no less than Rs. 84,657 in an administration case. The average annual receipts in Rangoon for the three years under review were Rs. 5,73,809, against Rs. 5,81,655 for the previous three years. Variations within the triennium, however, were considerable, the second year's total being less than the first year's by more than a lakh.

Statement II. Column 3. 6. *Miscellaneous receipts.*—The figures for column 3 of statement II are mainly those reported by the Judicial Commissioner of Upper Burma as the fees paid on advocates' licenses. These fees are paid by means of court-fee stamps under special rules, the Legal Practitioners' Act not being in force in Upper Burma.

CHAPTER III.

NON-JUDICIAL STAMPS.

Statement III. Columns 2 and 4. 7. *Impressed stamps.*—The receipts from engraved sheets and impressed labels are dealt with together under the head of impressed stamps, since the two classes of stamps are generally interchangeable, so far as the regulations governing their use are concerned. Columns 2 and 4 of statement III, taken together, represent mainly the duty paid on instruments relating to the transfer of immovable property and on outward bills of exchange and other commercial documents.

the latter duty being practically confined to column 4. Labels are impressed only at the larger seaport towns, and the receipts from their sale are important only in Rangoon, where they are largely used in preference to impressed sheets. Outside the ports they are sold only ready impressed on forms of lease of Government land and a few similar documents.

The figures in the margin show the receipts from the sale of impressed stamps of both kinds for the last six years. The principal features of the three years under review, which these stamps share with most of the other classes shown in statement III, are a heavy fall in the first year and a gradual recovery in the later years. Both the fall and the recovery were general throughout the greater part of the province; and both are attributed to the contraction of credit due to the war. The first shock of the outbreak of war brought about a considerable restriction both of commercial transactions and of the business of financing agriculture. Later, the blow to agricultural credit produced an increasing number of transactions having for their object the provision of additional or improved security for loans, or involving the complete transfer of previously mortgaged land to money-lenders by deeds of sale. The gradual recovery of trade added to the effect of these transactions on the revenue. In Rangoon the total receipts from impressed stamps were in 1914-15 Rs. 3,41,275, in 1915-16, Rs. 3,67,574, and in 1916-17, Rs. 4,27,423, an annual average of Rs. 3,78,757, against Rs. 4,82,554 in the previous triennium.

8. *Hundis or inland bills of exchange.*—The depressing effect of the war on the money market has already been referred to, and this is reflected in a considerable drop in the receipts from the sale of stamps for these documents. The average annual receipts under this head were Rs. 48,081 in the previous three years, and Rs. 26,870 in the three years under review. It is noticeable that the sales in 1915-16 were smaller than in 1914-15; but 1916-17 shows some recovery. Statement III. Column 3.

9. *Foreign bill stamps.*—These stamps are used only for bills of exchange drawn outside British India. So far as they go, the receipts from their sale indicate in the external trade of the province conditions very similar to those governing other branches of business since the outbreak of war. The receipts under this head in 1913-14 amounted to Rs. 45,400, so that the drop to Rs. 25,384 in the first of the three years under review was in proportion heavy. Statement III. Column 5.

10. *Other general stamps and miscellaneous receipts.*—In the last report a steady decline in the sales of *share transfer stamps* was noted. In the first of the three years now under review they underwent a further fall of some 56 per cent. The later years show some recovery, but the latest figure is still below that of 1913-14. Statement III. Columns 7 to 12.

The figures for *stamps for legal practitioner's licenses* represent the receipts from the sale of the adhesive labels used for payment of the fees for the admission of advocates in the Chief Court, together with the value of impressed sheets used for pleaders' annual licenses, as reported from the Chief Court, and for certificates issued to Upper Burma advocates to practise before revenue officers, as reported by the issuing officers. The average annual receipts in the triennium under review were Rs. 16,679, against Rs. 19,492 in the previous triennium.

The receipts on account of embossing one-anna stamps on *forms for cheques, receipts, etc.*, show only a comparatively small decline. The *two-anna coloured impressions* for brokers' agreements and memoranda were used to about the same inconsiderable extent as in the previous three years.

Miscellaneous receipts in 1915-16 and 1916-17 formed only a small proportion of the annual total recorded under this head for several years previously; but the figures are subject to large accidental variations owing to the occasional payment of heavy penalties and composition duty.

CHAPTER IV.

STAMP VENDORS.

Statement
IV. Column
2.

11. *Number of stamp vendors.*—The average number of vendors, 2,424, was practically the same as in the preceding three years ; but there were considerable variations from year to year. In 1914-15 the number in Ma-ubin was raised from the inadequate number of 12 to 57, by the appointment as vendors of the headmen of all the larger and more important villages. But little or no use has been made by the people of the increased facilities. A similar state of affairs is generally reported from all parts of the province. The inhabitants of outlying villages have little use for facilities for the purchase of stamps at their doors. It is in the towns alone that their suits can be filed, their documents be registered and their legal advice be obtained ; and they naturally prefer to purchase their stamps where their transactions are recorded. The headmen of outlying villages therefore lack incentive to keep stocks of stamps. In Tharrawaddy, advances of cash were made to a number of village headmen in 1914-15 to induce them to purchase stocks, but the attempt proved unsuccessful, and finally, in the year 1916-17, nearly two hundred licenses were withdrawn, the total number of vendors in the district being reduced from 214 to 26. In Pyapôn new vendors to the number of 61, mostly village headmen, were appointed in the year 1915-16, and some improvement in their usefulness appears to have been effected by the attention of district officers to the matter. In two cases in this district insufficiently stamped documents were impounded by village headmen.

There were no cases of serious misconduct on the part of licensed vendors, although one in Moulmein is reported to have by carelessness facilitated frauds perpetrated by a clerk. At Thayetmyo, an extensive series of frauds by the *ex-officio* vendor, spreading over several years and involving the loss of some Rs. 8,000 was discovered in July 1914. The vendor was prosecuted and imprisoned. Enquiry showed that the frauds had been rendered possible by the failure of the officer in charge of the dépôt to carry out the checks required by the regulations, and not by any defect of system.

Statement
IV.
Columns
3 to 5.

12. *Discount paid to vendors.*—The amount of discount allowed to vendors has risen throughout the triennium roughly in proportion to the receipts. The rates of discount are generally reported to be adequate for vendors in the towns, where sales are considerable. It is out of the question with any reasonable rate of discount to make the sale of stamps attractive to the headmen of outlying villages as a source of profit. Their acceptance of licenses is undertaken solely for the convenience of their villagers.

CHAPTER V.

STAMP PROCEEDINGS.

Statement
V. Columns
2 and 3.

13. *Impoundment by civil courts.*—The average annual number of documents impounded by civil courts was 932, against 970 in the previous triennium. The total amount realized as duty and penalty was almost exactly the same. Variations from year to year are largely accidental. It is the general opinion of district officers that public understanding of the stamp law continues to grow.

Statement
V. Columns
4 and 5.

14. *Action taken by Collectors.*—The average annual number of cases dealt with by Collectors was only 404, against 606 in the preceding three years. The amount of duty and penalty realized in the last two years of the triennium was very small by comparison with earlier years. The bulk of the total under this head is usually contributed by a few cases in which heavy duty is payable on composition or adjudication, or in which heavy penalties are inflicted on impoundment ; but there were no such cases in these two years.

15. Stamp prosecutions and rewards—The number of prosecutions instituted for offences against the stamp law in the period under review was only 75, considerably less than half the number in the previous triennium. The percentage of conviction, approximately the same in all three years, was close on 90. The figures indicate that the power of prosecution has been used with discretion and has not been directed against persons who have committed breaches of the law merely through ignorance or misunderstanding of its provisions. There was only one prosecution in the three years in Rangoon, most of the cases of insufficient stamping, where the infliction of a penalty under section 40 of the Stamp Act was not appropriate, being compounded by the Collector. Statement VI.

The average yearly amount paid in rewards fell from Rs. 1,510 to Rs. 906. It is noticeable that it is generally in the same districts year after year that no rewards are paid. The efficacy of a system of paying reasonable rewards when important cases of evasion of the law are brought to light is beyond doubt; and the matter should receive attention in all districts. It is usually the judicial record-keepers who earn rewards; and their opportunities of detecting cases of insufficient stamping must vary with the degree of care with which documents are examined in the courts. It is unlikely, however, that this degree of care will be invariable, despite changes of judicial officers, in any district.

16. Action in regard to the valuation of estates.—The average annual number of reports made to Collectors regarding the valuation of estates in connection with applications for probate or letters-of-administration was 442, against 518 in the previous three years; and correspondingly fewer valuations were inquired into. The amounts of deficit discovered in the court-fees vary largely. In the last of the three years under review the total was unusually high owing to an application for the administration of an estate of exceptional value in Hanthawaddy. The only penalty levied for misdeclaration during the three years was one of Rs. 30,285 which the Financial Commissioner ordered in 1914. Statement VII.

17. Central Stamp Depot.—The organization and methods of business of the Rangoon Central Stamp Depot under the Superintendship of the Collector of Rangoon remained unaltered. The depot was throughout the period under review under the immediate supervision of Maung Ogh, I.S.O., K.S.M., Extra Assistant Commissioner, as Assistant Superintendent.

The stock of stamps in the depot was verified annually by an officer placed on special duty for the purpose. In 1915, as petty shortages in consignments of cases of stamps from England had frequently been brought to light, all the cases in the unopened reserve were opened for verification. The result was satisfactory. Except for slight damage to a dozen sheets of non-judicial stamps in a case of which the inner tin cover had been cut, the contents of all the boxes were found to be in order. The annual verifications in the later years disclosed no shortage or irregularity.

By order,

I. G. LLOYD,

Secretary to the Financial Commissioner, Burma.

RANGOON, the 26th July 1917.

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STATEMENT I.—*Abstract of Receipts and Charges* Paragraph 4 of Report).

(1)	Charges.					Nett receipts.	Cost of general super-vision.	Cost of stamp supply from Centra Dépôt
	Receipts.	Discount and Estab-lishment for sale of stamps.	Refunds.	Other Charges.	Total.			
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act, II of 1899	15,69,446	44,086	13,711	1,953	50,750	15,90,000		7,11
Under the Court Fees Act, VII of 1870.	20,95,285	19,003	23,235	105	42,503	20,57,82	25,177	2,93
1916-17	36,64,731	63,089	36,946	2,218	1,02,253	35,62,478	25,177	10,0.
1915-16	35,14,676	61,259	40,645	2,078	1,03,977	34,10,690	24,721	6,61
1914-15	34,28,016	57,391	66,719	2,746	1,25,51	33,02,160	4,559	6,84
TOTAL								

STATEMENT II.—*Receipts on account of Judicial Stamps* Paragraphs 5 and 6 of Report.

Divisions and Districts.			Court-fee stamps.	Miscellaneous receipts.	Total.
(1)			2	3	4
			Rs.	Rs.	Rs.
ARAKAN	Akyab	...	1,31,417	...	1,31,417
	Kyaukpyu	...	14,174	...	14,174
	Sandoway	...	7,978	...	7,978
PEGU	Rangoon Town	...	5,76,739	...	5,76,739
	Hanthawaddy	...	49,955	...	49,955
	Insein	...	29,695	...	29,695
	Pegu	...	91,705	...	91,705
	Tharrawaddy	...	54,224	...	54,224
IRRAWADDY	Prome	...	55,54	...	55,54
	Bassein	...	76,211	...	76,211
	Henzada	...	83,905	105	84,010
	Myaungmya	...	1,566	...	1,566
	Ma-ubin	...	53,807	...	53,807
TENASSERIM	Pyapôn	...	52,005	...	52,005
	Toungoo	...	76,757	...	76,757
	Salween	...	1,125	...	1,125
	Thatôn	...	50,025	...	50,025
	Amherst	...	85,940	...	85,940
MAGWE	Tavoy	...	21,587	...	21,587
	Mergui	...	14,171	...	14,171
	Thayetmyo	...	23,475	...	23,475
	Pakôkku	...	34,691	25	34,716
	Minbu	...	22,663	130	22,793
MANDALAY	Magwe	...	54,410	100	54,510
	Mandalay	...	92,491	680	93,171
	Bhamo	...	5,299	40	5,339
	Myitkyina	...	8,444	25	8,469
	Katha	...	15,451	...	15,451
SAGAING	Ruby Mines	...	7,806	...	7,806
	Shwebo	...	31,535	90	31,625
	Sagaing	...	27,162	...	27,162
	Lower Chindwin	...	18,511	...	18,511
	Upper Chindwin	...	9,550	...	9,550
MEIKTILA	Kyaukse	...	20,195	...	20,195
	Meiktila	...	29,316	...	29,316
	Yamèthin	...	46,877	95	46,972
	Myingyan	...	38,884	30	38,914
TOTAL			20,93,965	1,320	20,95,285
			20,57,485	1,340	20,58,825
			19,83,342	31,253	19,84,595

STATEMENT III.—Receipts on account of Non-Judicial Stamps (Paragraphs 7—10 of Report).

Divisions and Districts.	1	2	3	4	5	6	7	8	9	10	11	12	13
		Impressed stamps (engraved sheets).	Hundis or inland bills of exchange.	Impressed stamps as defined in section 2 (13) (a) of the Stamp Act.	Foreign bill stamps.	Half-anna and one-anna unified stamps.	Share transfer stamps.	Stamps for legal practitioners' licenses.	Notarial stamps.	Forms for agreements and memoranda chargeable with two-anna coloured impressions.	Forms for cheques, receipts, etc.	Miscellaneous receipts.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ARAKAN ...	{ Akyab ... Kyaupkyu ... Sandoway ...	45,409 7,021 3,259	...	7,838 ... 77	...	...	...	390 105 105	140 ... ...	...	...	295 189 67	54,072 7,315 3,508
PEGU ...	{ Rangoon Town Hanthawaddy Insein Pegu Tharrawaddy Prome	76,017 25,857 10,424 60,001 48,759 32,039	30,028	3,514,406 131 110 143 136 30	35,916	2,00,000	13,226	4,257 570 400 715 635 605	430	705	32,164	4,116 1,090 327 985 233 142	748,265 27,648 17,261 71,744 49,763 33,416
IRRAWADDY.	{ Bassein Henzada Myaungmya Maubin Pyapin	40,433 36,911 69,607 30,827 59,104	... ... ... ... ...	2,937 88 315 40 71	... ... ... ... ...	... ... ... ... ...	... ... ... ... ...	325 650 540 420 475	... ... ... ... ...	... ... ... ... ...	... ... ... ... 16	351 246 570 469 684	44,046 37,895 71,032 31,756 60,350
TENASSERIM.	{ Toungon Salween Thiton Amherst Iavoy Mergui	31,878 325 21,228 34,106 15,559 5,648	... ... ... 1,000	127 ... 320 7,997 352 100	... ... ... 118 ... ...	... ... ... ... ... ...	... ... ... 498	475 30 430 455 120 85	... ... ... ... ... ...	... ... ... ... ... ...	... ... ... ... 6 ...	884 ... 691 795 799 151	33,364 355 27,669 44,969 16,836 5,984
MAGWE ...	{ Thayctmyo Pakokku Minbu Magwe	7,962 10,992 10,410 17,629	... ... ... ...	22 198 44 28	... ... ... ...	... ... ... ...	... ... ... ...	385 10 390 40	... ... ... ...	... ... ... ...	... ... ... ...	26 139 35 203	8,395 10,439 10,879 17,900
MANDALAY	{ Mandalay Bhamo Myitkyina Katha Ruby Mines	31,673 1,513 2,317 4,141 1,306	152	1,902 62 63 10 21	... ... ... ... ...	... ... ... ... ...	... ... ... ... ...	450 20 30 80 20	... ... ... ... ...	... ... ... ... ...	97	650 44 105 619 264	34,984 1,639 2,515 4,858 1,611
SAGAING...	{ Shwebo Sagaing Lower Chindwin. Upper Chindwin.	15,612 10,979 7,884 3,690	... ... ... ...	374 145 313 14	... ... ... ...	... ... ... ...	... ... ... ...	240 470 170 60	... ... ... ...	... ... ... ...	... ... ... ...	674 148 387 331	16,900 11,742 8,754 4,095
MEIKTILA	{ Kyaukse Meiktila Yamethir Myingyan	6,829 6,705 19,784 11,500	... ... ... ...	101 435 159 196	... ... ... ...	... ... ... ...	... ... ... ...	170 240 280 100	... ... ... ...	... ... ... ...	... ... ... ...	82 334 377 195	7,182 7,714 20,600 11,991
TOTAL ...	{ 1916-17 1915-16 1914-15	8,45,938 8,19,120 7,48,061	31,180 22,444 26,987	3,76,373 3,06,314 3,03,902	36,034 30,092 25,384	2,00,000 2,00,000 2,00,000	13,724 11,340 7,103	14,012 17,845 17,250	570 441 869	705 526 768	32,283 29,555 32,219	17,697 18,174 50,878	15,69,446 14,55,851 14,13,421

STATEMENT IV.—*Arrangements for the Vend of Stamps* (Paragraphs 11 and 12 of Report).

Divisions and Districts.					Number of vendors.	Discount allowed to vendors			
						On Judicial stamps.	On non-Judicial stamps.	Total.	
(1)					(2)	(3)	(4)	(5)	
						Rs.	Rs.	Rs.	
ARAKAN	{	Akyab	...	...	81	716	1,116	1,832
		Kyaukpyu	...	...	65	108	237	345
		Sandoway	...	...	39	94	63	157
PEGU	{	Rangoon Town	...	...	27	1,888	5,576	7,464
		Hanthawaddy	...	...	65	385	1,182	1,567
		Insein	...	...	62	265	751	1,016
		Pegu	...	...	87	668	2,849	3,517
		Tharrawaddy	...	...	26	441	2,249	2,690
		Prome	...	...	72	417	715	1,132
IRRAWADDY	{	Bassein	...	...	103	555	1,790	2,345
		Henzada	...	...	149	507	1,755	2,262
		Myaungmya	...	...	62	481	3,225	3,706
		Ma-ubin	...	...	61	404	1,355	1,802
		Pyapôn	...	...	111	347	2,623	2,970
TENASSERIM	{	Toungoo	...	...	74	811	749	1,560
		Salween	...	...	2	8	10	18
		Thatôn	...	...	51	371	955	1,326
		Amherst	...	...	71	459	1,411	1,880
		Tavoy	...	...	28	152	508	720
		Mergu	...	...	40	88	240	328
MAGWE	{	Thayetmyo	...	...	56	190	309	499
		Pakôkku	...	...	53	280	450	739
		Minbu	...	...	63	199	590	795
		Magwe	...	...	44	438	765	1,206
MANDALAY	{	Mandalay	...	...	55	663	1,394	2,057
		Bhamo	...	...	12	21	44	65
		Myitkyina	...	...	19	52	98	150
		Katha	...	...	81	91	108	199
		Ruby Mines	...	...	23	31	24	55
SAGAING	{	Shwebo	...	...	107	277	681	958
		Sagaing	...	...	100	233	324	557
		Lower Chindwin	...	...	141	152	410	562
		Upper Chindwin	...	...	73	31	107	138
MEIKTILA	{	Kyaukse	...	...	43	166	283	449
		Meiktila	...	...	45	247	295	542
		Yamethin	...	...	39	390	945	1,334
		Myingyan	...	...	83	317	535	852
TOTAL ...					1916-17	2,313	13,003	36,882	49,880
					1915-16	2,509	12,622	34,170	46,790
					1914-15	2,449	12,074	32,081	44,155

STATEMENT V.—*Insufficiently stamped or unstamped instruments on which duty and penalty were levied*
(Paragraphs 13–14 of Report).

Divisions and Districts.					By courts or persons receiving evidence under section 35, Stamp Act.		By Collector under sections 32, 37, 40 and 41, Stamp Act.	
					Number of cases dealt with. (2)	Duty and penalty realised. (3)	Number of cases dealt with. (4)	Duty and penalty realised. (5)
(1)						Rs.		Rs.
ARAKAN	{	Akyab	...	...	13	244	3	51
		Kyaukpadaung	...	...	18	189	...	...
		Sandoway	...	...	11	64	1	3
PEGU	{	Rangoon Town	...	..	56	2,019	87	1,806
		Hanthawaddy	...	..	44	432	10	658
		Insein	...	...	30	298	4	29
		Pegu	...	..	90	746	11	170
		Tharrawaddy	...	...	26	228	1	5
		Prome	...	..	16	76	7	61
IRRAWADDY	{	Bassein	...	...	31	351	13	...
		Henzada	...	...	24	246	...	...
		Myaungmya	...	...	36	514	7	50
		Ma-ubin	...	...	25	395	10	74
		Pyapon	...	...	75	640	3	44
TENASSERIM	{	Toungoo	...	...	17	410	35	474
		Salween	...	...	...	...	...	...
		Thaton	...	...	69	541	10	150
		Amherst	...	...	28	322	6	467
		Tavoy	..	...	8	76	4	722
		Mergui	...	...	7	86	10	65
MAGWE	{	Thayetmyo	...	...	3	21	1	5
		Pakokku	...	...	15	106	3	24
		Minbu	...	...	6	22	3	13
		Magwe	...	...	17	180	2	23
MANDALAY	{	Mandalay	...	...	46	251	18	395
		Bhamo	...	...	5	33	2	11
		My kyina	...	...	12	89	2	16
		Katha	...	...	62	431	34	187
		Ruby Mines	...	..	7	246	2	18
SAGAING	{	Shwebo	...	...	40	374	25	290
		Sagaing	...	...	10	57	12	91
		Lower Chindwin	...	...	11	318	6	68
		Upper Chindwin	...	...	10	162	25	169
MEIKTILA	{	Kyaukse	...	...	11	71	1	6
		Meiktila	...	...	16	289	7	45
		Yamethin	...	...	19	342	19	35
		Myingyan	..	...	5	72	14	123
TOTAL					919	10,941	398	6,348
					949	11,576	360	5,991
					929	9,038	455	4,128

STATEMENT VI.—*Stamp Prosecutions and Results* (Paragraph 15 of Report).

Divisions and Districts.			Number of cases instituted.	Number of persons			Amount of fines imposed.	Amount of rewards disbursed.
				Brought to trial.	Convicted.	Acquitted.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)		
					Rs.	Rs.		
ARAKAN	{ Akyab ...	...	...	..	...	...
	{ Kyaukpau ...	...	...	...	...	...
	{ Sandoway ..	1	1	1	..	1		
PEGU	{ Rangoon Town ...	...	...	..	...	2
	{ Hanthawaddy ...	1	1	..	..	10
	{ Insein ...	1	1	...	...	11
	{ Pegu ..	2	2	1	1	33		
	{ Tharrawaddy... ..	7	15	15	...	75		
	{ Prome ...	3	5	5	41	25		
IRRAWADDY	{ Bassein ...	...	..	..	...	...
	{ Henzada ...	..	...	..	...	...
	{ Myaungmya ...	...	...	...	...	40
	{ Ma-ubin ...	1	7	5	2	30		
	{ Pyapon ..	...	...	...	..	40
TENASSERIM	{ Toungoo ...	...	...	...	...	42
	{ Salween ...	...	..	..	...	...
	{ Thaton ...	...	...	...	...	...
	{ Amherst ...	..	..	...	...	...
	{ Tavoy ...	...	...	...	...	...
	{ Mergui ...	1	1	1	...	...
MAGWE	{ Thayetmyo ...	...	...	...	...	...
	{ Pakokku ...	...	..	...	...	14
	{ Minbu ...	2	5	4	1	6		
	{ Magwe ...	1	2	2	...	3		
MANDALAY...	{ Mandalay ...	1	1	1	25	75		
	{ Bhamo ...	...	...	..	...	...
	{ Myitkyina ...	...	...	...	...	7
	{ Katha ...	1	3	2	10	89		
	{ Ruby Mines ...	..	...	..	..	2
SAGAING	{ Shwebo ...	1	1	1	15	57		
	{ Sagaing ...	...	...	...	..	34
	{ Lower Chindwin ...	...	...	...	...	15
	{ Upper Chindwin ...	...	..	...	...	73
MEIKTILA	{ Kyaukse ...	...	..	..	...	3
	{ Meiktila ...	...	...	...	...	6
	{ Yamethin ...	...	...	...	..	48
	{ Myingyan ...	...	...	...	...	31
1916-17			23	45	38	5	245	696
TOTAL 1915-16			27	44	35	4	450	823

STATEMENT VII.—*Action taken by Collectors to test the value of Estates for which applications for probate and letters-of-administration were put in* (paragraph 16 of Report).

Divisions and Districts.		Number of enquiries pending at beginning of the year.	Number of cases reported to Collector [sec. 19 (H) of the Court-fees Act].	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of court-fees due or originally realized on the valuations of the applicants in cases disposed of during the year.	Amount of deficit court-fees required.	Penalty.
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
						Rs.	Rs.	
ARAKAN	{ Akyab ...	3	16	16	14	527	...	...
	{ Kyaukpyu ...	...	6	6	6	...	...	...
	{ Sandoway ...	...	8	8	8	...	..	...
Pegu	{ Rangoon Town ...	7	107	36	110	5,425	372	...
	{ Hanthawaddy ..	4	24	24	21	8,904	5,888	...
	{ Insein ...	6	23	29	25	3,054	1,624	..
	{ Pegu ...	4	10	10	6	275	32	..
	{ Tharrawaddy ..	..	9	9	9	93	63	...
	{ Prome ...	...	6	6	6	461	..	...
IRRAWADDY	{ Bassein ...	12	8	8	17	186	...	...
	{ Henzada ...	3	10	10	12	...	...	...
	{ Myaungmya ...	10	16	16	12	771	376	...
	{ Ma-ubin ...	1	16	16	14	322	...	...
	{ Pyapôn ...	3	6	8	6	646	10	..
TENASSERIM	{ Toungoo ...	...	8	8	...	32	...	..
	{ Salween ..	...	...	...	...	88	...	...
	{ Thatôn ...	5	14	19	15	88	...	...
	{ Amherst ...	7	50	50	46	5,990	...	...
	{ Tavoy ...	2	8	8	9	252	39	...
	{ Mergui ...	1	6	7	5	...	...	..
MAGWE	{ Thayetmyo ...	1	4	5	4	...	...	...
	{ Pakôkku ...	2	4	6	4	...	...	...
	{ Minbu ...	...	3	3	2	14,293	...	...
	{ Magwe ...	1	15	15	12	7,145	1,781	...
MANDALAY...	{ Mandalay ...	11	22	22	21	1,370	...	...
	{ Bhamo ...	...	1	1	1	...	...	...
	{ Myitkyina ...	4	4	8	7	...	...	...
	{ Katha ...	1	2	2	3	...	...	...
	{ Ruby Mines ...	...	4	4	4	..	...	...
SAGAING	{ Shwebo ...	2	6	8	4	22	...	...
	{ Sagaing ...	1	10	10	5	..	...	...
	{ Lower Chindwin ...	1	2	2	2	..	...	...
	{ Upper Chindwin...}	1	...	1	1	...	...	...
MEIKTILA	{ Kyaukse ...	...	10	10	18	...	...	...
	{ Meiktila ...	2	6	6	5	...	..	...
	{ Yamethin ...	6	7	7	10	194	...	...
	{ Myingyan ...	...	10	10	10	42	...	...
TOTAL	{ 1916-17 ...	101	470	423	454	50,092	10,185	...
	{ 1915-16 ...	54	409	346	264	32,991	3,668	...
	{ 1914-15 ...	...	447	377	...	52,268	4,017	30,285

